

CLIENT AGREEMENT AND QUESTIONNAIRE

PLEASE READ THE FOLLOWING INFORMATION BEFORE SIGNING THIS DOCUMENT OR COMPLETING THE QUESTIONNAIRE

- LEGAL SERVICES.** Members of the Armed Forces on active duty, retirees, and certain family members are authorized legal assistance services at **NO COST**. These services include Federal and state tax return preparation. Eligible recipients **may be denied legal assistance for misconduct or other inappropriate behavior**. Due to the high demand for tax services, taxpayers may have to wait for service. Courtesy and patience is appreciated.
- SCOPE.** Tax services are provided pursuant to Army regulation and the Internal Revenue Service, Volunteer Return Preparation Program which mandate preparation of simple tax returns. In most cases, **this office does not prepare returns for taxpayers issued Form 1099-Misc** for self-employment. This office **does not** electronically file or assist taxpayers with returns prepared by other agencies; if the federal return was not prepared by this office we are unable to prepare the state return(s).
- ACCURATE INFORMATION.** To prevent delayed tax refunds and to ensure an accurate tax return, all taxpayers must provide complete, correct information. Please provide **Social Security Numbers (SSNs) and names exactly as they appear on the Social Security cards or your return cannot be electrically filed**. Please print clearly.
- REQUIRED DOCUMENTS.** You **must wait until you receive all necessary documentation before filing a tax return**. Documents may include, W2s, distributions from pensions & IRAs, unemployment compensation, Forms 1099 stating interest, dividends, and Form 1099B capital gains. **If you receive tax documents after we have filed your return, we will not amend your return until the end of the tax season**. Taxpayers who sold stock must provide the initial purchase date, purchase price and date sold for each transaction. If this information does not appear on the Form 1099B, taxpayers must contact their financial agent **before a return will be prepared**. To claim adjustments, credits, or itemized deductions taxpayers must have receipts & calculate the **totaled** amounts prior to speaking with a tax advisor. To claim a childcare credit, taxpayers must have the provider's employee identification number (EIN) or SSN. To claim a dependency exemption, a non-custodial parent must have IRS Form 8332 (Release of Claim to Exemption) or a Separation Agreement or Divorce Decree. Taxpayers desiring to claim itemized deductions should provide a copy of their prior year's tax return. Taxpayers desiring a direct deposited refund must have a routing and account number for the target account. If filing a joint return, the account must be in both taxpayers' names.
- SIGNATURE AUTHORITY.** Taxpayers intending to file during their spouse's absence must present a valid **Power of Attorney**.
- PERSONAL RESPONSIBILITY.** Each taxpayer is responsible for carefully reviewing the completed tax return before signing it. **Filing a correct tax return and maintaining a copy of your tax return is ultimately your responsibility**. The tax center will not maintain hard copies of tax returns.

Data Required by the Privacy Act of 1974

AUTHORITY: 10 USC 3013

PRINCIPLE PURPOSE: To assist in preparation of federal income tax returns for electronic filing.

ROUTINE USES: The routine use of tax preparation worksheets is to provide the basic information necessary to prepare the client's federal income tax return for electronic filing.

DISCLOSURE: Voluntary Disclosure. Nondisclosure precludes electronic preparation and filing of the federal income tax return.

I understand this is a free service provided by volunteers. I will be patient, courteous, and treat all tax advisors with respect. I will provide all information necessary to complete an accurate tax return. I have reviewed and verified the information contained herein and certify that all the information is complete and accurate. I authorize this document and an electronic copy of my tax return to be kept on file for future return preparation. I have read this agreement in its entirety and understand that I am ultimately responsible for the accuracy of any Federal/state tax return(s) prepared by the APG Tax Center at my request.

Taxpayer Printed Name _____ Signature _____ Date _____

Spouse Printed Name _____ Signature _____ Date _____

MAIN INFORMATION

First, MI, & Last Name (Suffix) (enter exactly as it appears on your Social Security Card)

Taxpayer _____ **SSN** _____ - _____ - _____

Spouse _____ **SSN** _____ - _____ - _____

Spouse's Maiden Name _____ (For electronic filing purposes)

Current Mailing Address: Street _____ Apt # _____ Zip: _____

City: _____ State: _____ (Caution: This is the address your refund check will be mailed to if you do not elect DIRECT DEPOSIT or if for some reason your bank refuses your refund.)

Telephone Numbers: (If the IRS rejects your electronically filed return, we will need to contact you.)

Work: _____ Home: _____ Cell: _____

Taxpayer's DOB (mm/dd/yyyy): _____ / _____ / _____ Age _____ Occupation: _____

Spouse's DOB (mm/dd/yyyy): _____ / _____ / _____ Age _____ Occupation: _____

Special Processing: (Check yes or no to all questions below)

☐ Yes ☐ No Did you live in an area that was affected by a natural disaster? Where? _____

☐ Yes ☐ No Special Military Processing (If deployed in 2009, list combat zone) _____

Check if US Citizen or resident alien all year: <input type="checkbox"/> TP <input type="checkbox"/> Spouse	Check if lived in US for more than 6 months: <input type="checkbox"/> TP <input type="checkbox"/> Spouse
Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Check if Permanently Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse
Date of death _____ (ONLY if 2009 or 2010) This tax return is being filed by <input type="checkbox"/> surviving spouse <input type="checkbox"/> someone else	

☐ You ☐ Spouse Check if you or your spouse want \$3 to go to the Presidential Election Campaign Fund?

Filing Status: (Check only one)

As of December 31, 2009 your marital status was:

☐ 1. **SINGLE** (unmarried on Dec 31, 2009)

☐ 2. **MARRIED FILING JOINTLY** (married on December 31, 2009)

☐ 3. **MARRIED FILING SEPARATELY** (married on December 31, 2009) Did you and your spouse live together anytime on or after June 30, 2009? ☐ Yes ☐ No

☐ 4. **HEAD OF HOUSEHOLD** (on December 31, 2009, unmarried, or married living apart the last six months of the year, paid over half the cost of keeping up a home that, for more than half the year, was the main home of a qualifying child. Temporary assignments/ deployments are not considered living apart. A self-supporting child who lives with you IS NOT a qualifying child/relative.

☐ 5. **QUALIFYING WIDOW/ER** (taxpayer not remarried, has qualifying child, paid over half the cost of keeping up a home, less than two years have passed since year of spouse's death (date of death _____))

☐ Yes ☐ No Can your **parents** or someone else claim you or your spouse as a dependent on their tax return?

Exemptions: List the name(s) of everyone below who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For ex.: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

***Special Rules** for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

- Did one or both parents provide over half of the child's total support? ☐ No ☐ Yes
- Is the child in custody of one or both parents for more than half of the year? ☐ No ☐ Yes
- Did the custodial parent sign the **Form 8332** or similar statement releasing the exemption? ☐ No ☐ Yes
- Date of final decree or separate maintenance agreement: _____

First Name / Last Name	Date of Birth (mm/dd/yyyy)	Relationship To You	Months lived in your Home See Special Rules above	US Citizen, Resident of US, Canada or Mexico	Did the person file a joint return?	Is the child a fulltime student or permanently and totally disabled?	Did the child provide more than 50% of his/her own support?	Did you provide more than 50% of his/her support?	Did the person have Gross Income of \$3650 or more?	Is the person a qualifying child of another person?
Please list children from youngest to the oldest				Answer Yes or No to the Above Questions						
1.										
SSN										
2.										
SSN										
3.										
SSN										
4.										
SSN										

- ☐ **Yes** ☐ **No** Do you need a state return prepared? If yes, fill out the state information (end of questionnaire).
- ☐ **Yes** ☐ **No** Would you like the Tax Center to electronically file your federal return?
- ☐ **Yes** ☐ **No** Would you like DIRECT DEPOSIT of your refund amount? If yes, ☐ Checking or ☐ Savings
(Routing #: _____ Acct #: _____)
(Routing # must be 9 digits)

Taxpayer's Military Status: (Taxpayer - Check applicable box) (Preparer - Use Field #1)

- ☐ ESM (Enlisted Service Member) ☐ EFM (Enlisted Family Member) ☐ Retiree
- ☐ WOSM (Warrant Service Member) ☐ WOFM (Warrant Family Member) ☐ Other
- ☐ COSM (Commissioned Service Member) ☐ COFM (Commissioned Family Member)

Branch of Service or Organization: (Taxpayer - Check applicable box) (Preparer - Use Field #2)

- ☐ Army ☐ Navy ☐ USAF ☐ USMC ☐ USCG
- ☐ Yes ☐ No Is the military member assigned to the Ordnance Center & Schools? If yes, provide info below:
Unit: _____ Unit Phone # _____
- ☐ Yes ☐ No Did you and/or your spouse relocate to APG as a result of the BRAC? (Preparer - Use Field #3 - #4)

INTERVIEW QUESTIONS

In 2009, did you (or your spouse) receive: (Check yes or no to all questions below)

- ☐ Yes ☐ No 1. Wages, salaries, or any other employment compensation (Form W2)
- ☐ Yes ☐ No 2. Tip Income
- ☐ Yes ☐ No 3. Interest/Dividends from: checking/savings accounts, bonds CDs, etc. (Form 1099-INT or DIV)
- ☐ Yes ☐ No 4. Social Security or Railroad Retirement Benefits (Form 1099-SSA)
- ☐ Yes ☐ No 5. Pensions, Annuities, and/or IRA Distributions (Form 1099-R)
- ☐ Yes ☐ No 6. Unemployment Compensation (Form 1099-G)
- ☐ Yes ☐ No 7. Alimony Income (If yes, enter annual amount received: \$_____)
- ☐ Yes ☐ No 8. Self-Employment Income (contract labor, small business, hobby, etc.) (Form 1099-Misc)
- ☐ Yes ☐ No 9. Income from Rental Property (Form 1098, 1099-Misc) Attach total rent received, expenses, mortgage interest statement and depreciation information.
- ☐ Yes ☐ No 10. Other Income: (gambling, lottery (W2-G), prizes, jury duty, etc.) Identify: _____
- ☐ Yes ☐ No 11. Closing statements from real estate sales (sold your personal home)?
- ☐ Yes ☐ No 12. Proceeds (or loss) from the sale of Stocks, Bonds (Form 1099B)

In 2009, did you (or your spouse): (Check yes or no to all questions below)

- ☐ Yes ☐ No 1. Have a home mortgage (Form 1098)?
- ☐ Yes ☐ No 2. Have medical expenses or pay for health insurance?
- ☐ Yes ☐ No 3. Make substantial contributions to charity, church, etc? If yes, did you make over \$500 in noncash contributions? ☐ Yes ☐ No (You must have a receipt and or bank record for all cash/non-

cash donations.) If total non-cash donations exceed \$500, provide the name and address of each charitable organization, dates of donation(s), item(s) donated, value, and method of determining value (ex: thrift store)

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

4. Suffer a loss from a casualty? (fire, theft, natural disaster)

5. Purchase a car, boat, aircraft, motor home, or home building materials or keep receipts on all sales tax items purchased in 2009?

6. Itemize your deductions last year and receive a state tax refund (Form 1099-G) or pay an amount owed? If yes, please provide a copy of last year's tax return or the following information:

2008 state refund received \$_____ or state amt paid \$_____ 2008 Filing status _____

2008 itemized deductions amt \$_____ 2008 taxable income amt \$_____

7. Incur out-of-pocket expenses or use your personal auto on the job?

8. Move to be closer to a new job (have unreimbursed moving expenses)?

9. Send prepayments to IRS and/or state for your current year tax liability (estimated taxes) or apply an overpayment from 2008? If yes, amount of federal payments only _____

10. Pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle after February 16, 2009? If yes, date of purchase: _____

11. Pay any state and local real estate taxes that would be deductible on Schedule A, line 6, if you were itemizing your deductions. (Do not include foreign real estate taxes).

12. Have a qualified Federal fuel tax credit?

13. Contribute to a Roth IRA in 2009? Taxpayer \$_____ Spouse \$_____

14. Contribute to a Traditional IRA in 2009 or intend to contribute by April 15, 2010? If Yes, amount for Taxpayer \$_____ Spouse \$_____

During 2009: (Check yes or no to all questions below)

☐ Yes ☐ No

1. Did you pay child or dependent care expenses? If yes, you must have provider's name, address, SSN/EIN, amount paid and dependent's name.

☐ Yes ☐ No

2. If Married Filing Joint return and you had child or dependent care expenses, was your spouse a full-time student (5 months or more) # of mos. _____ or not able to care for him/herself?

☐ Yes ☐ No

3. Did you pay qualified postsecondary education tuition and related expenses for yourself, your spouse, or your dependents? (Form 1098-T) (*Reimbursed payments are not eligible.)

☐ Yes ☐ No

4. Did you pay interest on higher education (student) loans? (Form 1098-E)

☐ Yes ☐ No

5. Were you a pre-college educator who purchased books or classroom supplies, for which you were not reimbursed?

☐ Yes ☐ No

6. Did you pay alimony? If Yes, Annual amount: \$_____ recipient's SSN: _____
(Child support payments are not alimony & are neither deductible by the payer, nor taxable to the payee)

☐ Yes ☐ No

7. Did you buy a home? If yes, closing date: _____

☐ Yes ☐ No

8. Did you receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ \$250 ☐ \$500

☐ Yes ☐ No

9. Are you or your spouse a government retiree?

☐ Yes ☐ No

10. Did you purchase and install energy efficient home items? (windows, furnace, insulation, etc.)

STATE INFORMATION

(This office is trained to prepare and electronically file Maryland state returns. We will only prepare other state returns at your request based on the preparer's level of expertise and tax return complexity.)

Attention Active Duty Military Spouses – Review the recently enacted Military Spouses Residency Relief Act and the Maryland Income Tax Administrative Release No. 1 with your preparer prior to filing your state return(s) or access this information on our website at <https://www.jagcnet.army.mil/8525761700412C32> prior to your arrival at the Tax Center.

Taxpayer's state of legal residence _____ Spouse's state of legal residence _____

If you lived/worked in multiple states, list beginning/end dates and cities/counties in which you resided (Jan 1 - Dec 31, 2009).

Taxpayer: County _____ City _____ State _____ Start _____ End _____

Taxpayer: County _____ City _____ State _____ Start _____ End _____

Spouse: County _____ City _____ State _____ Start _____ End _____

Spouse: County _____ City _____ State _____ Start _____ End _____

☐ Yes ☐ No

Did you make estimated state tax payments? If Yes, amount: \$_____

☐ Yes ☐ No

If eligible, would you like the Tax Center to electronically file your Maryland return(s)?

☐ Yes ☐ No

Would you like **DIRECT DEPOSIT** of your state refund to the same account as your federal? If no, list other account Routing #: _____ Acct #: _____ ☐ Checking or ☐ Savings

(Routing # must be 9 digits)

(Note: If Married Filing Separately on your state return, your name must be listed on the bank account.)